

EXHIBIT 7

1556 62nd STREET BROOKLYN NY, 11219 TEL. [718] 837.1032 FAX [718] 837.1033

Denise Melan
MC Carpenters
212.366.7541

Alex Caperna, President

Thank You,

We have received the audit results from your company, claiming that we owe \$10,492.71 in fringe benefits money to the New York District Council of Carpenters. We dispute much of these findings, however most of the discrepancy is from the time period of 01/01/2001 – 12/31/2001, and you have not supplied the NYDCC Quarterly Reports for this period. We cannot trace the discrepancy without it. We would also like the NYDCC Quarterly Report for 07/01/2000 – 12/31/2000. We need to check the weekly reports with our records, so we can agree or disagree with your audit.

Dear Sir's,

NY District Council of Carpenters Benefit Funds
395 Hudson Street
New York, NY 10014

October 24, 2006

B&A
INTERIORS LTD.